Data Dictionary

Dataset Name	B-8 Special Tax Credits Allowed	
Dataset Description	The dataset contains Personal Income Tax (PIT) statistics for special credits allowed based on PIT resident and nonresident tax returns. For more information by taxable year, see https://www.ftb.ca.gov/aboutftb/plans_reports.shtml, Annual Report, Table B-8.	
Dataset Update Frequency	Annually	

Column Number	Data Field Name	Data Field Description	Data Field Type	API Field Name
1	ID	Row identifier.	Number	id
2	Taxable Year	Taxable year for which tax returns were filed in a number format that can be used to filter and sort, as well as display in charts.	Number	taxable_year
3	Year Time Date	Taxable year for which tax returns were filed in time and date format.	Time and Date	year_time_date
4	Category	The special tax credit category.	Text	special_tax_credit_category
5	Special Tax Credit	The special tax credit name.	Text	special_tax_credit_name
6	Returns	The number of returns with special credit.	Number	number_of_returns_with_special_credit
7	Allowed Credit	The special credit amount allowed.	Number	special_credit_amount
8	Percent of Total Credit	The percentage of the special credit allowed amount for each credit out of the total amount of all credits allowed for the taxable year.	Number	percent_of_special_tax_credit

Additional Details

1. Lower case "a" means the number cannot be disclosed due to state privacy rules, but is included in the total.

2. Due to tax law changes over time and variations in tax forms, some of the data may not be comparable.

3. Prior to taxable year 2002, credits allowed were not broken down by those available in the current year and those expired with carryover provisions. Also, the amount allowed was rounded to the nearest thousand so that amount